



**POL\_C-CPL-05**

**COMPLIANCE CORPORATE POLICY**

| Track Record of Amendments |                  |                  |
|----------------------------|------------------|------------------|
| Review                     | Amendment        | Date             |
| 00                         | Document created | January 23, 2025 |
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## 1. PURPOSE

The purpose of this Policy is to establish the basic principles and general framework for action in relation to compliance for all members of the GS Inima Group.

## 2. SCOPE

This Policy will apply to directors, officers and employees of:

- GS Inima Environment, S.A.U. and the rest of companies that make up the GS Inima Group.
- Temporary Business Associations (TBAs), Economic Interest Association, JVs or any other business partnership where GS Inima Group companies have a majority shareholding.

All affiliates, Temporary Business Associations, Economic Interest Associations, JVs or any other form of business partnership in which the GS Inima Group does not hold a majority shareholding, this Policy shall be applied as far as possible, and shall always apply to GS Inima employees assigned to such TBA or JV.

## 3. DEFINITIONS

- **GS Inima Group Spain:** it comprises GS Inima and its subsidiaries in Spain. Any other subsidiary that is established or acquired in Spain in the future will form part of it.
- **GS Inima Group:** it comprises all Spanish and foreign subsidiaries that make up the Group. Any other subsidiary that is established or acquired in the future in Spain or abroad will form part of it.
- **Employee:** Any individual who has an employment relationship with the companies that make up the GS Inima Group, regardless of their employment status, including interns and trainees, regardless of whether or not they receive remuneration.
- **Directors and Representatives:** All legal representatives of Grupo GS Inima, including legal administrators and those authorised to make decisions on its behalf, among others, de facto directors, as well as any individuals or legal entities linked by legal relationships and/or relationships of any nature other than employment, acting on its behalf.
- **Third party:** Any natural or legal person who provides services or delivers goods or products to GS Inima Group, through a relationship other than an employment relationship and who is not included in the definition of Directors and Representatives, including customers, free-lance professionals, suppliers, contractors, subcontractors, collaborators, consultants or commercial agents, business or commercial partners, as well as employees, senior management personnel, shareholders or members of their

administrative bodies, candidates in selection processes and former employees of Grupo GS Inima Group, among others.

- **GS Inima Spain Internal Information System (IIS):** the IIS consists of the human, material and financial resources allocated to guarantee (i) the protection of the whistleblower, ensuring that no reprisals are taken against them as a result of initiating the communication, and (ii) the conduct of objective and impartial internal investigations which, while guaranteeing the rights of the person under investigation, enable the identification of the person(s) responsible for the possible breach and the adoption of the appropriate corrective measures. The IIS includes an internal information hotline (IIH) through which any infringement, irregularity or query regarding compliance can be reported.
- **GS Inima Group Whistleblowing and Queries Channel:** a channel through which employees, directors, representatives and third parties can report, either anonymously or explicitly, any breach of the law or the Group's internal regulations. This channel is available to all GS Inima Group employees via the corporate website.

#### 4. GOVERNING PRINCIPLES

- **Effectiveness of the compliance function:** this policy aims to establish a real and effective mechanism for preventing illegal acts, aware that the merely 'formal' implementation of a compliance model, without a commitment to compliance, represents one of the greatest risks that the GS Inima Group may face in this area, and that it even increases the Group's level of responsibility.
- **Ongoing review and updating of the compliance function:** the GS Inima Group will periodically review the objectives of the compliance function in order to incorporate best practices derived from the assessment of its compliance and ensure that it is constantly adapted to the Group's activities.
- **Independence of the compliance function:** to ensure this independence, the compliance function will have its own budget that is not dependent on other departments. The objectives of the members of the compliance management team will not be linked to business results and they will report directly to the board of directors.
- **Collaboration from all areas involved:** preventing illegal acts is not the responsibility of a specific area of the GS Inima Group, but rather involves everyone who provides services in or to it.
- **Link to the Group's Code of Ethics:** this policy fits in with the GS Inima Group's Code of Ethics, forming part of a coherent body of internal rules and regulations governing the Group's operations.

- **Declaration of the GS Inima Group's ethical commitment:** this policy constitutes the statement, in terms of the prevention of illegal acts, of the Group's ethical commitment and embodies a culture geared towards the application of best practices in the realization of the object of its activity.

## 5. ORGANIZATION OF THE COMPLIANCE FUNCTION

Notwithstanding the fact that all members of the GS Inima Group are required to comply with compliance regulations, the GS Inima Group has specific bodies in place for this purpose:

### Compliance Management

This is the GS Inima directorate responsible for the prevention, detection and management of criminal risks within the GS Inima Group. It is headed by the compliance director, who is responsible for compliance and is assisted by all the staff who make up the function.

The Compliance Director (hereinafter, the 'Compliance Officer') reports directly and exclusively to the GS Inima board of directors, to which he reports the outcome of his activity every six months.

This Department carries out its duties with autonomy, independence, objectivity and transparency, in accordance with the legal system, best practices and ethical standards established in the GS Inima Group by its Code of Ethics and the rules that make up its regulatory framework.

Its specific duties are set out in the GS Inima Internal Compliance Regulations.

### Compliance Committee

This is the collegiate body responsible for supporting the Compliance Officer in the performance of their duties. This body is composed of members from the following directorates at GS Inima:

- Legal Counsel.
- People Management.
- Internal Audit and Control.

Its specific duties are set out in the GS Inima Internal Compliance Regulations.

### Head of the Internal Information System of GS Inima Spain

El RSII actuará conforme a lo dispuesto en la Política del Sistema Interno de Información y el Procedimiento de Gestión de las Informaciones Recibidas de GS Inima España.

The Compliance Officer shall be the Head of the Internal Information System implemented at GS Inima Spain (hereinafter, 'HIIS') and shall be in charge of its supervision and management, as



well as the processing of information received through it, including the handling of internal investigation files.

The HIIS will act in accordance with the provisions of the Internal Information System Policy and the GS Inima Spain's Procedure for Managing Information Received through the Internal Information System.

### **Head of the Whistleblowing and Queries Channel of Group GS Inima**

The Compliance Officer will be the Head of the Whistleblowing and Queries Channel of GS Inima Group and will be in charge of its supervision and management, as well as the processing of information received through it, including the handling of internal investigation files.

Its specific duties are set out in the GS Inima Internal Compliance Regulations.

### **Regional Compliance Officer and/or Compliance Officer in affiliated companies**

Regional compliance officers and/or compliance officers in affiliated companies may be appointed who, in relation to the compliance function, will report directly to the Chief Compliance Officer.

Their specific duties are set out in the GS Inima Internal Compliance Regulations.

**Approved by the Board of Directors on October 13, 2025**